

**HARYANA GOVERNMENT  
EXCISE AND TAXATION DEPARTMENT  
Notification**

**The April 7, 2010**

**No. S.O. 59/H.A.6/2003/S.59/2010,-** In exercise of the powers conferred by sub-section (1) of section 59 of the Haryana Value Added Tax Act, 2003 (Act 6 of 2003), and with reference to Haryana Government, Excise and Taxation Department notification No. Web 2/HA. 6/2003/S.59/2010, dated the 19<sup>th</sup> March, 2010, the Governor of Haryana hereby makes the following amendments in Schedules A, B,C and G appended to the said Act, namely:-

**Amendment**

In the Haryana Value Added Tax Act, 2003 (Act 6 of 2003),-

- (I) in Schedule A,-  
(i) for explanation to serial number 7, the following explanation shall be submitted, namely:-

**“Explanation:** For the purpose of this entry “Oil company means M/s Indian Oil Corporation Limited, M/s Bharat Petroleum Corporation Limited, M/s Hindustan Petroleum Corporation Limited, M/s Indo Burma Petroleum Corporation Limited, M/s Reliance Industries Limited, M/s Numaligarh Refinery Limited and M/s ESSAR Oil Limited.”;

- (ii) after serial number 8, the following serial number and entries thereagainst shall be added, namely:-

<b>1</b>	<b>2</b>	<b>3</b>
“9	Tobacco and Tobacco products excluding bidi and cut tobacco used in bidi and hukka	20%  .”;

- (II) in Schedule B,-  
(i) serial number 3 A, shall be omitted and shall be deemed to have been omitted with effect from 30<sup>th</sup> November, 2006;  
(ii) after serial number 3 A, the following entry shall be inserted with immediate effect, namely:-

1	2
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“3B All goods sold to the serving Central Police Force Personnel by the Central Police Canteens,”; and

(iii) serial number 59 and entries thereagainst shall be deemed to have been inserted with effect from 1st May, 2005;

III in schedule C, after serial number 55, the following serial number and entry thereagainst shall be inserted, namely:-

1	2
“55A	Mutilated rags”;

IV in Schedule G,-

After entry 2, the following serial number and entry shall be added and shall be deemed to have been added at the end with effect from 30<sup>th</sup> November, 2006, namely:-

1	2	3	4	5
“3.	All goods (except goods mentioned in Schedule D) sold to Delhi Metro Rail Corporation Limited (DMRCL) for completion of Gurgaon Metro Corridor (Gurgaon Section) subject to furnishing of a certificate from an authorized officer of DMRCL to the effect that the goods have been used for completion of Gurgaon section of Gurgaon Metro Corridor.	0% of the value of goods sold.	On supply (sale) of goods to DMRCL for completion of Metro Corridor (Gurgaon section)	--

**Explantion.-**

To give full effect to the intention of the Government not to charge Value Added Tax on the aforesaid goods supplied to DMRCL, in so far as grant of refund in respect of goods supplied to DMRCL for completion of Gurgaon Metro Corridor (Gurgaon Section) is concerned, the formula given in section 8(1) of the Haryana Value Added Tax Act, inserted vide Haryana Value Added Tax (Amendment) Act, 2009 (Haryana Act no.10 of 2009) shall have no effect.”.

RAMENDRA JAKHU,  
Financial Commissioner and Principal Secretary  
to Government, Haryana, Excise and Taxation Department.